



PURCHASES YOU MAKE IN FOREIGN COUNTRIES MAY BE SUBJECT TO USE TAX

If you are a California resident traveling to a foreign country, you should know that:

1. You may be mailed a use tax return by the Board of Equalization after you clear U.S. Customs for use tax due on merchandise you purchased and brought home with you for storage, consumption, or use.
2. The amount of tax owed will be based on the purchase price of goods you listed on your U.S. Customs Declaration. Consequently, you will not have to provide additional information to the Board as you proceed through Customs.
3. The use tax, a companion to the sales tax, applies to jewelry, clothing, and other tangible personal property. The use tax rate, which is the same as the sales tax rate, depends on the county in which you live.

For additional information, contact the Board's Consumer Use Tax Section at P.O. Box 942879, Sacramento, CA 94279-0037, telephone number (916) 445-9524 or you may call our Information Center at 1-800-400-7115.

**California State
Board of Equalization**